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AUDITS

ECONOMIC OPPORTUNITY COUNCIL OF SAN FRANCISCO, INC.

**AUDITED FINANCIAL STATEMENTS AND
OFFICE OF MANAGEMENT AND BUDGET
CIRCULAR A-133 REPORTS**

FOR THE YEAR ENDED JUNE 30, 2008

**IZABAL, BERNACIAK & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS**

**ECONOMIC OPPORTUNITY COUNCIL OF SAN FRANCISCO, INC.
AUDITED FINANCIAL STATEMENTS AND
OFFICE OF MANAGEMENT AND BUDGET CIRCULAR A-133 REPORTS
FOR THE YEAR ENDED JUNE 30, 2008**

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IZABAL, BERNACIAK & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

One Market, Spear Street Tower, Suite 344
San Francisco, California 94105

TEL: (415) 896-5551
FAX: (415) 896-0584

INDEPENDENT AUDITORS' REPORT

Board of Directors

ECONOMIC OPPORTUNITY COUNCIL OF SAN FRANCISCO, INC.
San Francisco, California

We have audited the accompanying statement of financial position of the ECONOMIC OPPORTUNITY COUNCIL OF SAN FRANCISCO, INC., as of June 30, 2008 and the related statements of activities, changes in net assets and cash flows for the year then ended. These financial statements are the responsibility of the ECONOMIC OPPORTUNITY COUNCIL OF SAN FRANCISCO, INC.'s management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of ECONOMIC OPPORTUNITY COUNCIL OF SAN FRANCISCO, INC. as of June 30, 2008, and changes in its nets assets and cash flows for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated October 3, 2008 on our consideration of ECONOMIC OPPORTUNITY COUNCIL OF SAN FRANCISCO, INC.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.



San Francisco, California
October 3, 2008

ECONOMIC OPPORTUNITY COUNCIL OF SAN FRANCISCO, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2008

ASSETS

Cash	\$ 1,349,071
Grants Receivable (Note 3)	410,278
Interfund Receivable	227,607
Other Receivables	303,314
Prepaid Expenses	107,557
Deposits	<u>27,714</u>
Total Current Assets	2,425,541
Fixed Assets (Note 1)	<u>-</u>
Total Assets	<u>\$ 2,425,541</u>

LIABILITIES AND NET ASSETS

Current Liabilities	
Bank Overdraft	\$ 637,178
Accounts Payable	51,174
Accrued Vacation (Note 4)	190,119
Other Accrued Expenses	232,806
Interfund Payable	<u>227,607</u>
Total Current Liabilities	1,338,884
Deferred Income (Note 5)	686,400
Reserve Account	<u>368,031</u>
Total Liabilities	<u>2,393,315</u>
Net Assets	
Unrestricted	<u>32,226</u>
Total Net Assets	<u>32,226</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 2,425,541</u>

See notes to the financial statements

ECONOMIC OPPORTUNITY COUNCIL OF SAN FRANCISCO, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2008

REVENUE

Grant Revenue	\$ 2,848,906
State Apportionment - SDE	2,506,843
Transferred to Reserve	(4,742)
CIMS - Instructional Materials	3,464
CSCC - School Age Resource	2,092
CCAP - Capacity Project	3,631
Child Care Food Program	193,611
State Meal Reimbursement	13,428
Maintenance of Effort	64,600
Wages Plus	535,622
Family Fees	34,077
Contract Revenue (Note 6)	939,117
Interest Income	12,945
Deferred Revenue Earned	416,476
Other Income	<u>150</u>
 Total Revenue	 7,570,220

EXPENDITURES

Salaries and Wages	3,290,295
Fringe Benefits	1,224,852
Contract Services	280,688
Travel	35,234
Equipment Lease/Rental/Purchase	47,221
Space Costs (Note 7)	377,686
Supplies	77,365
Program Operating Expenses	1,621,944
Other Costs	290,840
LIHEAP Cash Assistance	<u>337,298</u>
 Total Expenditures	 <u>7,583,423</u>

CHANGE IN NET ASSETS (DEFICIT FUNDED WITH CARRY OVER NET ASSETS)	\$ <u>(13,203)</u>
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See notes to the financial statements

ECONOMIC OPPORTUNITY COUNCIL OF SAN FRANCISCO, INC
STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2008

NET ASSETS, BEGINNING OF THE YEAR	\$ 45,429
Reserved for Fixed Assets, Net	-
Change in Net Assets	<u>(13,203)</u>
NET ASSETS, END OF THE YEAR	\$ <u>32,226</u>

See notes to the financial statements

ECONOMIC OPPORTUNITY COUNCIL OF SAN FRANCISCO, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2008

CASH FLOWS FROM OPERATING ACTIVITIES

Change in Net Assets	\$ (13,203)
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities	
Changes in Operating Assets and Liabilities:	
Grants Receivable	(215,466)
Other Receivables	27,318
Prepaid Expenses	(4,582)
Deposits	-
Bank Overdraft	313,910
Accounts Payable	26,735
Accrued Vacation	11,645
Other Accrued Expenses	180,321
Advances from Funding Sources	-
Due to SDE Apportionment	(360)
Deferred Income	(831,298)
Reserve Account	<u>368,031</u>
Net Cash From Operating Activities	(136,949)
Cash, Beginning of the Year	<u>1,486,020</u>
Cash, End of the Year	<u><u>\$ 1,349,071</u></u>

Supplemental Cash Flow Information:

Interest paid	\$ <u>-</u>
Taxes paid	\$ <u>-</u>

See notes to the financial statements

ECONOMIC OPPORTUNITY COUNCIL OF SAN FRANCISCO, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2008

Note 1: ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

The Economic Opportunity Council of San Francisco, Inc. (the Council) was founded in 1964 as a nonprofit, social services agency. The Council operates social programs to serve the low income population in San Francisco, California. The council plans and administers a child development program, an energy program and a food distribution program. The programs are funded by various Federal and State agencies.

Basis of Accounting

The accompanying financial statements are prepared on the accrual basis of accounting. Revenue is recognized when earned and expenditures are recognized when they are incurred.

Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, "Financial Statements of Not-for-Profit Organizations." Under SFAS No. 117, Economic Opportunity Council of San Francisco, Inc. is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Revenue Recognition

Revenue presented was generally determined on the basis of allowable and reimbursable expenses incurred during the year ended June 30, 2008, in accordance with the terms of the contracts and grants, except for fixed fee contracts, whereby income was recognized on a fixed fee basis.

Cash

Cash includes all cash on hand, checking and savings accounts.

Other Receivables / Grants Receivable

The Council considers other receivables and grant receivables to be fully collectible; accordingly no allowance for doubtful accounts is required. If amounts become uncollectible, they will be charged to operations when that determination is made.

The Council writes-off uncollected accounts receivable – parent fees at the end of each fiscal year to determine an accurate computation of the amount due to/from the California Department of Education (CDE) under the Child Development Program.

Allocation of Joint Costs

The Council allocates joint costs based on actual usage and benefits derived by each program.

Economic Concentrations

The Council's programs are funded almost exclusively through grants and contracts negotiated with the State of California and other governmental agencies. Future operations could be affected by the availability of governmental funding and annual review with those agencies.

Capitalization of Fixed Assets

Assets purchased with grant funds are expensed and charged to the respective programs purchased. The schedule of Fixed Assets Activities is reported on page 49 of the Supplementary Information section of this report.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Tax Status

The Council is exempt from income taxes under Section 501 (c)(3) of the Internal Revenue Code and 23701(f) of the State of California Code. Accordingly, no provision for income taxes is included in the accompanying financial statements. The Council files the required informational returns.

Note 2: METHOD OF ALLOCATING FOOD EXPENSE FOR PRESCHOOL PROGRAM

All food costs of the Child Development Program (CDP) and the State Preschool Program are out of one account. The reimbursements received from the State under the Child Care Food Program and State Nutrition Program were applied to reduce the total food costs after which, the remaining food expenditures were allocated between CDP and State Preschool Program on the basis of the number of meals served per program.

Note 3: GRANTS RECEIVABLE

Grants Receivable represents amounts due from grantor as of June 30, 2008 and consists of the following:

Community Service Block Grant	\$ 5,350
California Department of Education: CCTR – 7346	79,991
State Preschool Program: CPRE – 7333	8,568
Low Income Home Energy Assistance Program	266,333
Dept. of Human Services – Potrero Hill Family Resource Center	17,867
City and County of San Francisco -	
School Readiness – Children & Families First Commission	13,434
Convener – Department of Children, Youth and their Families	7,138
Other Grants Receivables	<u>11,597</u>
TOTAL	\$ <u>410,278</u>

Note 4: ACCRUED VACATION

Accumulated unpaid employee vacation benefits are recognized as liabilities of the Council. The liability is recognized in the program to which the liability relates. The accumulated vacation as of June 30, 2008 is as follows:

CSBG	\$ 49,347
CDP	107,969
HeadStart	1,368
LIHEAP – WX (08B-5486)	26,202
LIHEAP – AIEH (08B-5486)	<u>5,233</u>
TOTAL	\$ <u>190,119</u>

Sick leave benefits are accumulated for each employee. The employees do not have a vested right to accumulate sick leave benefits. Accumulated employee sick leave benefits are not recognized as liabilities of the Council since payment of such benefits is not probable. Therefore sick leave benefits are recorded as expenditures in the period sick leaves are taken.

Note 5: DEFERRED INCOME

Deferred Income represents the portion of funds/carryover received as of June 30, 2008 under the following ongoing programs:

CSBG: 08F-4938	\$ 100,753
LIHEAP-WX:06B-5386	18,539
LIHEAP-AIEH: 06B-5386	4,323
LIHEAP-WX: 07B-5436 ✓	456,966 ✓
LIHEAP-AIEH: 08B-5486	<u>35,859</u>
Head-Start	27,888
Other Grants	<u>42,072</u>
TOTAL	\$ <u>686,400</u>

Note 6: CONTRACT REVENUE

The Council has a contract with San Francisco State University to prepare and deliver meals to designated locations under the San Francisco Child Care Food Program. Payment received under this contract were \$939,117 for the year ended June 30, 2008.

Note 7: CONTRACTS, RENTS AND LEASES

Contracts, rents, and leases under State Child Development and State Preschool Programs represent rentals to various operating locations as follows:

<u>Location</u>	<u>CDP</u>	<u>Preschool</u>
EOCSF Central Administration Office	\$ 14,971	\$ 1,124
1426 Fillmore Street, SF, CA		
Busy Bee Child Care	54,150	-
548 Delta Street, SF, CA		
Mission Child Care	35,160	-
754 – 14 th Street, SF, CA		
Chinatown Child Care	25,200	-
715 Chestnut Street, SF, CA		
Western Addition	18,000	-
1455 Golden Gate, SF, CA		
OMI Child Care	3,542	-
201 Victoria, SF, CA		
Potrero Hill	2,400	
71 & 85 Turner Terrace, SF, CA		-
Infant Care	8,000	-
799 Pacific Avenue, SF, CA		
Central Kitchen	7,446	-
2155 San Jose Avenue, SF, CA		
Rainbow Preschool	-	4,000
799 Pacific Avenue, SF, CA		
Delta Preschool	-	14,250
548 Delta Street, SF, CA		
Total	\$ 168,869	\$ 19,374

Rental expense under all operating leases for the year ended June 30, 2008 was \$445,465.

Note 8: RETIREMENT PLAN

The Council sponsors a 403(b) Tax Sheltered Savings Plan with Jackson National Life Insurance Co. It is an employer contribution plan with all contributions being 100% vested. The Council's future contributions will be based on the availability of funds from grants. Employee voluntary contributions are not permitted. The Council contributed \$57,528 to the Plan for the year ended June 30, 2008.

Note 9: CDP AND PRESCHOOL ADMINISTRATIVE COSTS

	<u>CDP</u>	<u>PRE-SCHOOL</u>	<u>TOTAL</u>
Administrative Salaries-Office	\$ 131,758	\$ 27,257	\$ 159,015
Supervisor Salaries – Office	56,322	-	56,322
Fringe Benefits	53,748	5,656	59,404
Books and Supplies	5,474	-	5,474
Rentals	19,784	1,127	20,911
Telephone and Utilities	10,854	-	10,854
Other Operating Costs	30,723	-	30,723
	<u>\$ 308,663</u>	<u>\$ 34,040</u>	<u>\$ 342,703</u>

Note 10: FAIR VALUE OF FINANCIAL INSTRUMENTS

The carrying amounts of cash, grants receivable, other receivables, accounts payable, accrued payroll and vacation, and other accrued expenses and amounts due to funding source, non of which are held for trading purposes, approximate fair value.

Note 11: INTER-FUND ACTIVITIES

The Council's general fund provides the operating fund needs of the other programs as the situation may arise. The Council is reimbursed upon receipts of funds under these programs from the grantors. In certain situations when payments and receipts necessitate allocation of amounts amount programs, other inter-fund transactions may arise. Inter-fund receivables and payables as of June 30, 2008 are as follows:

<u>Program</u>	<u>Inter-fund Receivable</u>	<u>Inter-fund Payable</u>
LIHEAP – WX 08B-5486	\$ 35,515	\$ 0
CSBG	32,882	163,967
GENERAL FUND	1,901	0
CDP	12,326	47,026
PRESCHOOL	0	8,069
LIHEAP – AIEH 08B-5486	67,616	0
DHS	367	3,607
HEADSTART	77,000	4,938
TOTAL	<u>\$ 227,607</u>	<u>\$ 227,607</u>

Note 12: FUNCTIONAL EXPENSES

Expenses by function as follows for the year ended June 30:

Program Services	\$6,353,575
Supportive Services	
Management and General	1,229,848
Fundraising	<u>0</u>
TOTAL	<u>\$7,583,423</u>

Note 13: CONCENTRATION OF CREDIT RISK ARISING FROM CASH DEPOSITS IN EXCESS OF INSURED LIMITS

At June 30, 2008, all cash was on deposit with one financial institution. In accordance with applicable sections of the Government Code of the State of California (Government Code), the Council has a contract with the financial institution whereby the financial institution will maintain eligible securities (as described in the Government Code) as security for the Council's deposits.

OTHER SUPPLEMENTARY INFORMATION

IZABAL, BERNACIAK & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

One Market, Spear Street Tower, Suite 344
San Francisco, California 94105

TEL: (415) 896-5551
FAX: (415) 896-0584

**INDEPENDENT AUDITORS' REPORT
ON ADDITIONAL INFORMATION**

Board of Directors
ECONOMIC OPPORTUNITY COUNCIL OF SAN FRANCISCO, INC.
San Francisco, California

Our report on our audit of the general purpose financial statements of ECONOMIC OPPORTUNITY COUNCIL OF SAN FRANCISCO, INC. for the year ended June 30, 2008 appears on page 1. That audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The following information is presented for purposes of additional analysis and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the examination of the financial statements, and, in our opinion the information is fairly stated in all material respects in relation to the financial statements taken as a whole.



San Francisco, California
October 3, 2008

ECONOMIC OPPORTUNITY COUNCIL OF SAN FRANCISCO, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2008

	Community Service Block Grant (CSBG)	Child Development Program (CDP)	State Preschool Program (Preschool)	Low Income Home Energy Assist. Prog. (LIHEAP - Wx)	Energy Crisis Intervention Program (LIHEAP-ECIP)	DHS	HeadStart Food Service	School Readiness Initiative	Converger	Other Grants	General Fund	TOTAL
ASSETS												
Current Assets												
Cash	\$ 271,041	\$ 426,661	\$ 60,060	\$ 499,603	\$ 7,922	\$ -	\$ -	\$ -	\$ -	\$ 30,295	\$ 53,489	\$ 1,349,071
Grants Receivable	5,350	79,981	8,568	266,333	-	17,867	-	13,434	7,138	11,597	-	410,278
Interfund Receivable	32,882	12,328	-	35,515	67,616	367	77,000	-	-	-	1,901	227,607
Other Receivables	-	46,286	-	-	-	55	256,786	7	-	180	-	303,314
Prepaid Expenses	9,554	70,904	7,131	9,067	-	3,607	7,294	-	-	-	-	107,557
Deposits	7,882	15,103	-	4,729	-	-	-	-	-	-	-	27,714
Total Current Assets	326,709	651,271	75,759	815,247	75,538	21,896	341,080	13,441	7,138	42,072	55,390	2,425,541
Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 326,709	\$ 651,271	\$ 75,759	\$ 815,247	\$ 75,538	\$ 21,896	\$ 341,080	\$ 13,441	\$ 7,138	\$ 42,072	\$ 55,390	\$ 2,425,541
LIABILITIES AND NET ASSETS												
Current Liabilities												
Bank Overdraft	\$ -	\$ -	\$ -	\$ 306,244	\$ 23,267	\$ 14,403	\$ 273,660	\$ 12,740	\$ 6,864	\$ -	\$ -	\$ 637,178
Accounts Payable	-	28,010	-	-	-	-	-	-	-	-	23,164	51,174
Accrued Vacation	49,347	107,969	-	26,202	5,233	-	1,368	-	-	-	-	190,119
Other Accrued Expenses	12,642	164,205	3,720	7,296	6,856	3,886	33,226	701	274	-	-	232,806
Interfund Payable	163,967	47,026	8,069	-	-	3,607	4,938	-	-	-	-	227,607
Total Current Liabilities	225,956	347,210	11,789	339,742	35,356	21,896	313,192	13,441	7,138	-	23,164	1,338,884
Deferred Income	100,753	-	-	475,505	40,182	-	27,888	-	-	42,072	-	686,400
Reserve Account	-	304,061	63,970	-	-	-	-	-	-	-	-	368,031
Total Liabilities	326,709	651,271	75,759	815,247	75,538	21,896	341,080	13,441	7,138	42,072	23,164	2,393,315
Net Assets												
Unrestricted	-	-	-	-	-	-	-	-	-	-	32,226	32,226
Unrestricted-Board Designated	-	-	-	-	-	-	-	-	-	-	32,226	32,226
Total Net Assets	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES AND NET ASSETS	\$ 326,709	\$ 651,271	\$ 75,759	\$ 815,247	\$ 75,538	\$ 21,896	\$ 341,080	\$ 13,441	\$ 7,138	\$ 42,072	\$ 55,390	\$ 2,425,541

ECONOMIC OPPORTUNITY COUNCIL OF SAN FRANCISCO, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2008

	Community Serv. Block Grant				California Department of Education		Low-Income Home Energy Assistance Program			
	07/01/07		09/15/07		State Child Care Prog. Proj. No. 38-L727-00-4	State Preschool Prog. Proj. No. 38-L727-00-4	Weatherization			
	07/01/07	02/29/08	07/01/07	06/30/08			07/01/07	06/30/08		
	06F-4739	07F-4832	07F-4893	08F-4938			06B-5386	07B-5436	08B-5486	
REVENUE										
Grant Revenue	\$ 459,299	\$ 6,249	\$ 14,364	\$ 310,102	\$ -	\$ 273,996	\$ -	\$ 316,974	\$ 501,259	
State Apportionment - SDE	-	-	-	-	2,232,847	(4,742)	-	-	-	-
Transferred to Reserve	-	-	-	-	-	-	-	-	-	-
CIMS- Instructional Materials	-	-	-	-	3,464	-	-	-	-	-
CSCC-School Age Resource	-	-	-	-	2,092	-	-	-	-	-
CCAP-Capacity Project	-	-	-	-	3,631	-	-	-	-	-
Child Care Food Program	-	-	-	-	193,611	-	-	-	-	-
State Meal Reimbursement	-	-	-	-	13,428	-	-	-	-	-
Maintenance of Effort	-	-	-	-	64,600	-	-	-	-	-
Wages Plus	-	-	-	-	497,463	38,159	-	-	-	-
Family Fees	-	-	-	-	34,077	-	-	-	-	-
Contract Revenue	-	-	-	-	-	-	-	-	-	-
Interest Income	1,021	-	-	818	2,378	-	-	7,676	404	-
Deferred Revenue Earned	-	-	-	-	-	-	(45,840)	483,288	-	-
Other Income	-	-	-	-	-	-	-	-	-	-
Total Revenue	460,320	6,249	14,364	310,920	3,047,591	307,413	(45,840)	807,938	501,663	
EXPENDITURES										
Salaries and Wages	230,695	-	-	157,349	1,669,564	139,758	(7,102)	113,049	175,980	
Fringe Benefits	96,186	-	-	44,994	602,389	61,043	(543)	74,867	85,536	
Contract Services	21,692	6,249	-	12,489	173,961	9,232	3,225	4,587	1,050	
Travel	7,461	-	-	22,336	3,810	-	-	-	-	
Equipment Lease/Rental/Purchase	6,165	-	-	4,723	-	-	-	2,126	883	
Space Costs	62,276	-	-	33,744	176,313	19,755	-	30,031	19,279	
Supplies	12,118	-	-	13,756	35,193	7,802	(3,225)	2,271	1,835	
Program Operating Expenses	-	-	-	-	277,708	57,534	(38,195)	217,563	202,031	
Other Costs	23,727	-	14,364	21,529	108,653	12,289	-	26,146	15,069	
LIHEAP Cash Assistance	-	-	-	-	-	-	-	337,298	-	
Total Expenditures	460,320	6,249	14,364	310,920	3,047,591	307,413	(45,840)	807,938	501,663	
CHANGE IN NET ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

ECONOMIC OPPORTUNITY COUNCIL OF SAN FRANCISCO, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2008

	Low-Income Home Energy Assistance Program										Dept. of Energy Weatherization
	Assurance 16		Intake		Energy Crisis Interv. Prog.		HEAP Outreach				
	07/01/07	01/01/08	07/01/07	01/01/08	07/01/07	01/01/08	07/01/07	01/01/08			
	06/30/08	06/30/08	06/30/08	06/30/08	06/30/08	06/30/08	06/30/08	06/30/08	06/30/08	04/30/08	
	07B-5436	08B-5486	07B-5436	08B-5486	07B-5436	08B-5486	06B-5386	07B-5436	08B-5486	07C-1682	
REVENUE											
Grant Revenue	\$ 54,080	\$ 69,857	\$ 17,581	\$ 20,623	\$ 164,029	\$ 58,293	\$ 876	\$ 38,005	\$ 29,623	\$ 148,538	
State Apportionment - SDE	-	-	-	-	-	-	-	-	-	-	
Transferred to Reserve	-	-	-	-	-	-	-	-	-	-	
CIMS- Instructional Materials	-	-	-	-	-	-	-	-	-	-	
CSCC-School Age Resource	-	-	-	-	-	-	-	-	-	-	
CCAP-Capacity Project	-	-	-	-	-	-	-	-	-	-	
Child Care Food Program	-	-	-	-	-	-	-	-	-	-	
State Meal Reimbursement	-	-	-	-	-	-	-	-	-	-	
Maintenance of Effort	-	-	-	-	-	-	-	-	-	-	
Wages Plus	-	-	-	-	-	-	-	-	-	-	
Family Fees	-	-	-	-	-	-	-	-	-	-	
Contract Revenue	-	-	-	-	-	-	-	-	-	-	
Interest Income	-	-	-	-	-	-	-	-	-	-	
Deferred Revenue Earned	-	-	-	-	-	-	-	-	-	-	
Other Income	-	-	-	-	-	-	-	-	-	-	
Total Revenue	54,080	69,857	17,581	20,623	164,029	58,293	876	38,005	29,623	148,538	
EXPENDITURES											
Salaries and Wages	29,071	37,798	13,472	15,248	37,441	45,130	814	30,184	21,461	53,642	
Fringe Benefits	9,879	14,556	4,109	5,375	12,026	13,163	62	7,821	8,162	5,355	
Contract Services	-	-	-	-	5,175	-	-	-	-	1,500	
Travel	-	-	-	-	-	-	-	-	-	-	
Equipment Lease/Rental/Purchase	-	-	-	-	-	-	-	-	-	-	
Space Costs	15,130	16,104	-	-	-	-	-	-	-	-	
Supplies	-	-	-	-	1,500	-	-	-	-	-	
Program Operating Expenses	-	-	-	-	97,500	-	-	-	-	84,861	
Other Costs	-	1,399	-	-	10,387	-	-	-	-	3,180	
LIHEAP Cash Assistance	-	-	-	-	-	-	-	-	-	-	
Total Expenditures	54,080	69,857	17,581	20,623	164,029	58,293	876	38,005	29,623	148,538	
CHANGE IN NET ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

ECONOMIC OPPORTUNITY COUNCIL OF SAN FRANCISCO, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2008

	DHS 07/01/07 06/30/08	HeadStart Food Service 07/01/07 06/30/08	School Readiness Initiative 07/01/07 06/30/08	Converer 07/01/07 06/30/08	Other Grants	General Fund	Total
REVENUE							
Grant Revenue	\$ 327,089	\$ -	\$ 67,247	\$ 38,052	\$ 136,544	\$ -	\$ 2,778,684
State Apportionment - SDE	-	-	-	-	-	-	2,506,843
Transferred to Reserve	-	-	-	-	-	-	(4,742)
CIMS- Instructional Materials	-	-	-	-	-	-	3,464
CSCC-School Age Resource	-	-	-	-	-	-	2,092
CCAP-Capacity Project	-	-	-	-	-	-	3,631
Child Care Food Program	-	-	-	-	-	-	193,611
State Meal Reimbursement	-	-	-	-	-	-	13,428
Maintenance of Effort	-	-	-	-	-	-	64,600
Wages Plus	-	-	-	-	-	-	535,622
Family Fees	-	-	-	-	-	-	34,077
Contract Revenue	-	939,117	-	-	-	-	939,117
Interest Income	-	-	-	-	-	648	12,945
Deferred Revenue Earned	-	49,250	-	-	-	-	486,698
Other Income	-	-	-	-	-	150	150
Total Revenue	327,089	988,367	67,247	38,052	136,544	798	7,570,220
EXPENDITURES							
Salaries and Wages	197,945	264,865	44,687	19,244	-	-	3,290,295
Fringe Benefits	58,390	107,047	9,198	5,237	-	-	1,224,852
Contract Services	9,044	18,329	500	400	-	13,255	280,688
Travel	1,627	-	-	-	-	-	35,234
Equipment Lease/Rental/Purchase	4,402	28,922	-	-	-	-	47,221
Space Costs	1,168	3,886	-	-	-	-	377,686
Supplies	2,248	1,112	-	2,755	-	-	77,365
Program Operating Expenses	37,725	531,164	7,540	9,969	136,544	-	1,621,944
Other Costs	14,540	33,042	5,322	.447	-	746	290,840
LIHEAP Cash Assistance	-	-	-	-	-	-	337,298
Total Expenditures	327,089	988,367	67,247	38,052	136,544	14,001	7,583,423
CHANGE IN NET ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (13,203)	\$ (13,203)

ECONOMIC OPPORTUNITY COUNCIL OF SAN FRANCISCO, INC.
COMMUNITY SERVICE BLOCK GRANT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2008

	CONTRACT NUMBER					
	06F-4739	07F-4832		07F-4893		08F-4938
	01/01/07	07/01/07	01/01/07	01/01/07	09/15/07	01/01/08
	06/30/07	06/30/08	06/30/08	06/30/07	06/30/08	06/30/08
REVENUE						
State of California Contract	\$ 299,384	\$ 459,299	\$ 758,683	\$ 13,751	\$ 6,249	\$ 20,000
Interest Income	128	1,021	1,149	-	-	818
Total Revenue	299,512	460,320	759,832	13,751	6,249	20,000
EXPENDITURES						
Salaries and Wages	150,919	230,695	381,614	-	-	-
Fringe Benefits	36,934	96,186	133,120	-	-	-
Contract Services	11,399	21,692	33,091	8,951	6,249	15,200
Travel	20,190	7,461	27,651	4,800	-	4,800
Equipment Lease/Rental/Purchase	6,832	6,165	12,997	-	-	-
Space Costs	39,368	62,276	101,644	-	-	-
Supplies	9,025	12,118	21,143	-	-	-
Other Costs	24,845	23,727	48,572	-	-	-
Total Expenditures	299,512	460,320	759,832	13,751	6,249	20,000
CHANGE IN NET ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
					14,364	310,920
					14,364	310,920

ECONOMIC OPPORTUNITY COUNCIL OF SAN FRANCISCO, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2008

For Cost Center 1: General Child Care Program Contract No. CCTR-7346
General Child Care Program Contract No. CIMS-7564
General Child Care Program Contract No. CSCC-7242
General Child Care Program Contract No. CCAP-7356
Child Care Food Program, Contract No. 38-1594-0-A

For Cost Center 2: State Child Care Program Contract No. CPRE-7333

	<u>COST CENTERS</u>		
	<u>No. 1</u>	<u>No. 2</u>	<u>Total</u>
REVENUE			
State Apportionment	\$ 2,232,847	\$ 273,996	\$ 2,506,843
Transferred to Reserve	-	(4,742)	(4,742)
Restricted Program Income			
State Nutrition Program	13,428	-	13,428
Child Care Food Program	193,611	-	193,611
Interest Income	2,378	-	2,378
Parent Fees	34,077	-	34,077
Wages Plus	497,463	38,159	535,622
Maintenance of Effort	-	-	-
Other Restricted Income			
SDE - CIMS-7564	3,464	-	3,464
SDE - CSCC-7242	2,092	-	2,092
SDE - CCAP-7356	3,631	-	3,631
Maintenance of Effort	64,600		64,600
Total Revenue	<u>3,047,591</u>	<u>307,413</u>	<u>3,355,004</u>
EXPENDITURES			
Certified Salaries			
Teachers	647,047	56,717	703,764
Classified Salaries			
Instructional Aides	711,783	55,784	767,567
Clerical and Other	131,758	27,257	159,015
Office Personnel	56,322	-	56,322
Other	122,654	-	122,654
Employee Benefits	602,389	61,043	663,432
Instructional Supplies	6,334	6,009	12,343
Other Supplies	28,859	1,793	30,652
Pupil Transportation	-	-	-
Food Services	277,708	57,534	335,242
Travel, Conference and Other Expenses	3,810	-	3,810
Insurance	32,190	2,458	34,648
Utilities and Housekeeping	173,961	9,232	183,193
Rents and Leases	176,313	19,755	196,068
Other Services and Operating Expenditures	76,463	9,831	86,294
Total Expenditures	<u>3,047,591</u>	<u>307,413</u>	<u>3,355,004</u>
CHANGE IN NET ASSETS	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

ECONOMIC OPPORTUNITY COUNCIL OF SAN FRANCISCO, INC.
LOW-INCOME HOME ENERGY ASSISTANCE PROGRAM (LIHEAP)
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2008

		CONTRACT NUMBER 06B-5386							
		ASSURANCE 16		INTAKE		ENERGY CRISIS INTERV. PROG. (ECIP)			
		01/01/06	07/01/07	01/01/06	07/01/07	01/01/06	07/01/07	01/01/06	07/01/07
		06/30/07	06/30/08	06/30/08	06/30/08	06/30/07	06/30/08	06/30/08	06/30/08
REVENUE	State of California Grant	171,865	-	171,865	44,272	-	44,272	203,246	-
	Interest Income	-	-	-	-	-	-	-	-
	Other Income	-	-	-	-	-	-	-	-
	Total Revenue	171,865	-	171,865	44,272	-	44,272	203,246	203,246
EXPENDITURES	Administrative Expenditures	-	-	-	-	-	-	83,419	-
	Program Costs	171,865	-	171,865	44,272	-	44,272	119,827	119,827
	Total Expenditures	171,865	-	171,865	44,272	-	44,272	203,246	203,246
	CHANGE IN NET ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**ECONOMIC OPPORTUNITY COUNCIL OF SAN FRANCISCO, INC.
LOW-INCOME HOME ENERGY ASSISTANCE PROGRAM (LIHEAP)**

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2008**

		CONTRACT NUMBER 06B-5386					
		WEATHERIZATION		HEAP			
		ASSISTANCE (WX)		OUTREACH		Total	
		01/01/06 06/30/07	07/01/07 06/30/08	01/01/06 06/30/08	07/01/07 06/30/08	01/01/06 06/30/07	
REVENUE	State of California Grant	869,922	-	869,922	876	94,416	1,383,721
	Interest Income	2,989	-	2,989	-	-	2,989
	Other Income	-	-	-	-	-	-
	Total Revenue	872,911	-	872,911	876	94,416	1,386,710
EXPENDITURES							
Administrative Expenditures Program Costs		68,140	-	68,140	-	-	151,559
		793,877	(45,840)	748,037	876	94,416	1,178,417
	Total Expenditures	862,017	(45,840)	816,177	876	94,416	1,329,976
CHANGE IN NET ASSETS		\$ 10,894	\$ 45,840	\$ 56,734	\$ -	\$ -	\$ 56,734

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ECONOMIC OPPORTUNITY COUNCIL OF SAN FRANCISCO, INC.
 LOW-INCOME HOME ENERGY ASSISTANCE PROGRAM (LIEAP)
 STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED JUNE 30, 2008

		CONTRACT NUMBER 07B-5436						ENERGY CRISIS			
		ASSURANCE 16		INTAKE		INTERV. PROG. (ECIP)					
		01/01/07	07/01/07	01/01/07	07/01/07	01/01/07	07/01/07	01/01/07	07/01/07	01/01/07	07/01/07
		06/30/07	06/30/08	06/30/07	06/30/08	06/30/07	06/30/08	06/30/07	06/30/08	06/30/07	06/30/08
Carry Over Income - Prior Year	\$	-	-	\$	-	\$	-	\$	-	\$	-
State of California Grant		67,356	54,080	14,401	17,581	31,982	36,052	164,029	200,081		
Interest Income		-	-	-	-	-	-	-	-	-	-
Total Revenue		67,356	54,080	14,401	17,581	31,982	36,052	164,029	200,081		
Administrative Expenditures		-	-	-	-	-	-	-	-	-	-
Program Costs		67,356	54,080	14,401	17,581	31,982	36,052	164,029	200,081		
LIEAP Cash Assistance		-	-	-	-	-	-	-	-	-	-
Total Expenditures		67,356	54,080	14,401	17,581	31,982	36,052	164,029	200,081		
	\$	-	-	\$	-	\$	-	\$	-	\$	-

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CONTRACT NUMBER 07B-5436

	20,548	25,668	46,216	-	-	-	121,195
Administrative Expenditures							
Program Costs	86,515	444,972	531,487	14,350	52,355		862,362
LIHEAP Cash Assistance	-	337,298	337,298	-	-	-	337,298
Total Expenditures	107,063	807,938	915,001	14,350	52,355		1,320,855
	\$ 940,254	\$ (483,288)	\$ 456,966	\$ -	\$ -	\$ -	\$ 456,966

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ECONOMIC OPPORTUNITY COUNCIL OF SAN FRANCISCO, INC.
 LOW-INCOME HOME ENERGY ASSISTANCE PROGRAM (LIHEAP)
 STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED JUNE 30, 2008

CONTRACT NUMBER 08B-5486

	WX ASSURANCE 16 01/01/08 06/30/08	INTAKE		ADMIN/PROG COSTS		WEATHERIZATION ASSISTANCE (WX)		OUTREACH ECIP/HEAP		Total
		01/01/08	06/30/08	ECIP/HEAP 01/01/08	06/30/08	01/01/08	06/30/08	01/01/08	06/30/08	
REVENUE										
State of California Grant	69,857	20,623		58,293		208,669		29,623		387,065
Interest Income	-	-				404		-		404
Other Income	-	-		-		-		-		-
Total Revenue	69,857	20,623		58,293		209,073		29,623		387,469
EXPENDITURES										
Administrative Expenditures	-	-		36,129		25,221		-		61,350
Program Costs	69,857	20,623		22,164		476,442		29,623		618,709
Total Expenditures	69,857	20,623		58,293		501,663		29,623		680,059
CHANGE IN NET ASSETS	\$ -	\$ -		\$ -		(292,590)		\$ -		(292,590)

**ECONOMIC OPPORTUNITY COUNCIL OF SAN FRANCISCO, INC.
DEPARTMENT OF ENERGY WEATHERIZATION ASSISTANCE PROGRAM
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2008**

DOE WEATHERIZATION
CONTRACT NUMBER
07C-1682
07/01/07 - 04/30/08

REVENUE

State of California Grant	\$	<u>148,538</u>
Total Revenue		<u>148,538</u>

EXPENDITURES

Administrative Costs:		
Salaries & Wages		4,835
Fringe Benefits		<u>562</u>
Total Administrative Costs		<u>5,397</u>

Program Costs:		
Financial Audit		1,500
Liability Insurance		2,500
Client Education		1,000
Direct Program Activities		134,401
Intake		1,000
Outreach		1,000
Vehicle Insurance		680
Workers' Compensation		<u>1,060</u>
Total Program Costs		<u>143,141</u>
Total Expenditures		<u>148,538</u>

CHANGE IN NET ASSETS	\$	<u><u>-</u></u>
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ECONOMIC OPPORTUNITY COUNCIL OF SAN FRANCISCO, INC.
POTRERO HILL FAMILY RESOURCE CENTER (DHS)
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2008

REVENUE

Grant Revenue	\$ <u>327,089</u>
Total Revenue	<u>327,089</u>

EXPENDITURES

Salaries and Wages	197,945
Fringe Benefits	58,390
Contract Services	9,044
Travel	1,627
Equipment Lease/Rental/Purchase	4,402
Space Costs	1,168
Supplies	2,248
Program Operating Expenses	37,725
Other Costs	<u>14,540</u>
Total Expenditures	<u>327,089</u>

CHANGE IN NET ASSETS	\$ <u><u>-</u></u>
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ECONOMIC OPPORTUNITY COUNCIL OF SAN FRANCISCO, INC.
COMMUNITY SERVICE BLOCK GRANT
CONTRACT NO. 06F-4739
SUPPLEMENTAL STATEMENT OF ACTIVITIES
FOR THE PERIOD JANUARY 1, 2007 THROUGH JUNE 30, 2008

	January 1, 2007 through June 30, 2007	July 1, 2007 through June 30, 2008	Total Audited Revenue/ Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	\$ 299,384	\$ 459,299	\$ 758,683	\$ -	\$ 758,683
Interest Income	128	1,021	1,149	-	-
Deferred Revenue Earned	-	-	-	-	-
Deferred Grant Revenue	-	-	-	-	-
Total Revenue	<u>299,512</u>	<u>460,320</u>	<u>759,832</u>	<u>-</u>	<u>758,683</u>
EXPENDITURES					
Personnel Cost					
Salaries & Wages	150,919	230,695	381,614	381,614	381,614
Fringe Benefits	<u>36,934</u>	<u>96,186</u>	<u>133,120</u>	<u>133,120</u>	<u>133,120</u>
Total Personnel Costs	<u>187,853</u>	<u>326,881</u>	<u>514,734</u>	<u>514,734</u>	<u>514,734</u>
Nonpersonnel					
Consultant Services	-	10,500	10,500	10,500	10,500
Contract Services	11,399	11,192	22,591	22,591	22,700
Travel	20,190	7,461	27,651	27,651	27,600
Equipment Lease/Rental/Purchase	6,832	6,165	12,997	12,997	13,000
Space Costs	39,368	62,276	101,644	101,644	105,065
Consumable Supplies	9,025	12,118	21,143	21,143	18,084
Other Costs	<u>24,845</u>	<u>23,727</u>	<u>48,572</u>	<u>48,572</u>	<u>47,000</u>
Total Program Costs	<u>111,659</u>	<u>133,439</u>	<u>245,098</u>	<u>245,098</u>	<u>243,949</u>
Total Costs	<u>\$ 299,512</u>	<u>\$ 460,320</u>	<u>\$ 759,832</u>	<u>\$ 759,832</u>	<u>\$ 758,683</u>

ECONOMIC OPPORTUNITY COUNCIL OF SAN FRANCISCO, INC.
COMMUNITY SERVICE BLOCK GRANT
CONTRACT NO. 07F-4832
SUPPLEMENTAL STATEMENT OF ACTIVITIES - EOCSE TRAINING RETREAT
FOR THE PERIOD MARCH 1, 2007 THROUGH FEBRUARY 29, 2008

	March 1, 2007 through June 30, 2007	July 1, 2007 through February 29, 2008	Total Audited Revenue/ Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	\$ 13,751	\$ 6,249	\$ 20,000	\$ -	\$ 20,000
Interest Income	-	-	-	-	-
Deferred Revenue Earned	-	-	-	-	-
Deferred Grant Revenue	-	-	-	-	-
Total Revenue	<u>13,751</u>	<u>6,249</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>
EXPENDITURES					
Personnel Cost					
Salaries & Wages	-	-	-	-	-
Fringe Benefits	-	-	-	-	-
Total Personnel Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Nonpersonnel					
Consultant Services	-	-	-	-	-
Contract Services	8,951	6,249	15,200	15,200	15,200
Travel	4,800	-	4,800	4,800	4,800
Equipment Lease/Rental/Purchase	-	-	-	-	-
Space Costs	-	-	-	-	-
Consumable Supplies	-	-	-	-	-
Other Costs	-	-	-	-	-
Total Program Costs	<u>13,751</u>	<u>6,249</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
Total Costs	<u>\$ 13,751</u>	<u>\$ 6,249</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>

ECONOMIC OPPORTUNITY COUNCIL OF SAN FRANCISCO, INC.
LOW-INCOME HOME ENERGY ASSISTANCE PROGRAM (LIHEAP)
CONTRACT NO. 07B-5436
SUPPLEMENTAL STATEMENT OF ACTIVITIES - WEATHERIZATION
FOR THE PERIOD JANUARY 1, 2007 THROUGH JUNE 30, 2008

	January 1, 2007 through June 30, 2007	July 1, 2007 through April 20, 2008	Total Audited Revenue/ Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	\$ 264,020	\$ 316,974	\$ 580,994	\$ -	\$ 580,994
Interest Income	416	7,676	8,092	-	-
Other Income	-	-	-	-	-
Deferred Revenue Earned	-	-	-	-	-
Deferred Grant Revenue	-	-	-	-	-
Total Revenue	264,436	324,650	589,086	-	580,994
EXPENDITURES					
Administration (8%)					
Salaries & Wages	10,853	17,692	28,545	28,545	26,684
Fringe Benefits	3,510	4,323	7,833	7,833	9,730
Janitorial	1,575	787	2,362	2,362	2,100
Telephone	2,610	-	2,610	2,610	3,064
Audit Costs	-	3,800	3,800	3,800	3,800
Office Supplies	2,001	(935)	1,066	1,066	1,100
Total Administration Costs	20,549	25,667	46,216	46,216	46,478 <i>(262)</i>
Other Program Costs					
Insurance & Bonding	2,162	14,525	16,687	16,687	16,687
Training Costs	-	11,621	11,621	11,621	11,621
Vehicle & Equipment	-	-	-	-	-
Total Other Program Costs	2,162	26,146	28,308	28,308	28,308
Program					
Intake (Eligibility Determination)	5,130	6,491	11,621	11,621	11,621
Outreach: (Wages)	12,928	16,122	29,050	29,050	29,050
Dwelling Assessment: (Wages)	792	4,345	5,137	5,137	5,137
Labor: Salaries & Fringes	17,526	121,755	139,281	139,281	139,281
Materials	26,124	204,858	230,982	230,982	230,393
Equipment: (Lease/Purchase/Rent)	881	2,126	3,007	3,007	3,007
Storage	7,463	42,451	49,914	49,914	49,914
Travel-Transportation	250	2,138	2,388	2,388	2,388
Maintenance - Repair	1,283	12,482	13,765	13,765	13,765
Workers' Compensation	11,975	6,059	18,034	18,034	21,652
Total Program Costs	84,352	418,827	503,179	503,179	506,208 <i>(3618)</i>
LIHEAP Cash Assistance		337,298	337,298	337,298	
Total Costs	\$ 107,063	\$ 807,938	\$ 915,001	\$ 915,001	\$ 580,994

**ECONOMIC OPPORTUNITY COUNCIL OF SAN FRANCISCO, INC.
LOW-INCOME HOME ENERGY ASSISTANCE PROGRAM (LIHEAP)
CONTRACT NO. 07B-5436**

**WEATHERIZATION PROGRAM (PERFORMANCE BASED)
SCHEDULE OF TOTAL WEATHERIZATION PROGRAM COSTS
FOR THE PERIOD JANUARY 1, 2007 THROUGH JUNE 30, 2008**

	January 1, 2007 through June 30, 2007	July 1, 2007 through June 30, 2008	Total Expenses	Total Audited Costs
Assessments				
Unit Assessment without Attic	\$ 5,360	\$ 11,600	\$ 16,960	\$ 16,960
Combustion Appliance Safety Pre-Test	2,730	-	2,730	2,730
Combustion Appliance Safety Post-Test	1,560	-	1,560	1,560
Blower Door Test	2,850	-	2,850	2,850
Duct Leakage Pre-Test	2,340	-	2,340	2,340
Duct Leakage Post-Test	1,950	-	1,950	1,950
Contractor Post Weatherization Inspection	1,836	3,834	5,670	5,670
Sub-Total	<u>18,626</u>	<u>15,434</u>	<u>34,060</u>	<u>34,060</u>
Mandatory Health and Safety Measures				
Carbon Monoxide Alarm, Line-cord or Hard-wire	3,691	-	3,691	3,691
Carbon Monoxide Alarm, Lithium Battery	-	44,394	44,394	44,394
Sub-Total	<u>3,691</u>	<u>44,394</u>	<u>48,085</u>	<u>48,085</u>
Infiltration Reduction				
Caulking, Multi Unit (Per Dwelling)	6,030	13,005	19,035	19,035
Cover Plate Gasket, Per Dwelling	4,422	9,570	13,992	13,992
Minor Envelope Repair, Per Dwelling	37,512	120,558	158,070	158,070
Weatherstripping, Hinged Exterior Door	5,192	6,688	11,880	11,880
Sub-Total	<u>53,156</u>	<u>149,821</u>	<u>202,977</u>	<u>202,977</u>
General Heat Waste, Per Device				
Hot Water Flow Faucet Restrictor	2,152	4,632	6,784	6,784
Hot Water Flow Restrictor, Hand-held LF Showerhead	3,325	9,835	13,160	13,160
Hot Water Flow Restrictor, Low-Flow Showerhead	1,026	-	1,026	1,026
Sub-Total	<u>6,503</u>	<u>14,467</u>	<u>20,970</u>	<u>20,970</u>
Electric Base Load, Per Dwelling				
Compact Fluorescent Lamps, Thread-Based (\$70 limit)	2,856	-	2,856	2,856
Compact Fluorescent Lamps, Thread-Based (\$100 limit)	2,010	10,690	12,700	12,700
FTL Replacement (Limit One Per Dwelling)	825	-	825	825
FTL Replacement (Limit Two Per Dwelling)	825	9,975	10,800	10,800
Refrigerator replacement, 19 cu ft	46,144	-	46,144	46,144
Sub-Total	<u>52,660</u>	<u>20,665</u>	<u>73,325</u>	<u>73,325</u>
Optional Measures				
EBL - Microwave Oven	19,778	41,904	61,682	61,682
Sub-Total	<u>19,778</u>	<u>41,904</u>	<u>61,682</u>	<u>61,682</u>
Other Weatherization Costs				
Permits	441	429	870	870
Lead-Safe Weatherization Materials	1,069	-	1,069	1,069
Sub-Total	<u>1,510</u>	<u>429</u>	<u>1,939</u>	<u>1,939</u>
Travel Costs				
Multi-Family Dwelling (MUD) (5 or More Units)	402	870	1,272	1,272
Additional Reimbursement - MUD	20	144	164	164
Sub-Total	<u>422</u>	<u>1,014</u>	<u>1,436</u>	<u>1,436</u>
Direct Program Costs	<u>156,346</u>	<u>288,128</u>	<u>444,474</u>	<u>444,474</u>
Intake (Eligibility Determination)	5,130	6,491	11,621	11,621
Outreach	12,928	16,122	29,050	29,050
Workers' Compensation	7,829	10,205	18,034	18,034
Program Costs	<u>182,233</u>	<u>320,946</u>	<u>503,179</u>	<u>503,179</u>
Administrative Costs	<u>20,286</u>	<u>25,930</u>	<u>46,216</u>	<u>46,216</u>
Other Program Costs	<u>2,162</u>	<u>26,146</u>	<u>28,308</u>	<u>28,308</u>
Total Earned Revenue / Reported Expenses	<u>204,681</u>	<u>373,022</u>	<u>577,703</u>	<u>577,703</u>
LIHEAP Cash Assistance	<u>-</u>	<u>337,298</u>	<u>337,298</u>	<u>337,298</u>
Total Costs	<u>204,681</u>	<u>710,320</u>	<u>915,001</u>	<u>915,001</u>

ECONOMIC OPPORTUNITY COUNCIL OF SAN FRANCISCO, INC.
LOW-INCOME HOME ENERGY ASSISTANCE PROGRAM (LIHEAP)
CONTRACT NO. 07B-5436
SUPPLEMENTAL STATEMENT OF ACTIVITIES - EAH
FOR THE PERIOD JANUARY 1, 2007 THROUGH JUNE 30, 2008

	January 1, 2007 through <u>June 30, 2007</u>	July 1, 2007 through <u>June 30, 2008</u>	Total Audited Revenue/ Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	\$ <u>36,052</u>	\$ <u>164,029</u>	\$ <u>200,081</u>	\$ <u>-</u>	\$ <u>221,238</u>
Total Revenue	<u>36,052</u>	<u>164,029</u>	<u>200,081</u>	<u>-</u>	<u>221,238</u>
EXPENDITURES					
Administration					
Salaries & Wages	19,468	27,657	47,125	47,125	47,125
Fringe Benefits	5,551	9,284	14,835	14,835	14,835
Janitorial	525	1,575	2,100	2,100	2,100
Telephone	708	5,111	5,819	5,819	5,819
Audit Costs	-	3,600	3,600	3,600	3,600
Office Supplies	-	1,500	1,500	1,500	1,500
Energy Automation Set-Aside	-	-	-	-	21,157
Total Administration Costs	<u>26,252</u>	<u>48,727</u>	<u>74,979</u>	<u>74,979</u>	<u>96,136</u>
Program					
Outreach Costs	9,569	12,296	21,865	21,865	21,865
Heating Service Repair/Repl	-	97,416	97,416	97,416	97,500
Other Heat. & Cool. Prog. Costs	-	84	84	84	-
Liability Insurance	-	5,276	5,276	5,276	5,276
Workers' Compensation	231	230	461	461	461
Total Program Costs	<u>9,800</u>	<u>115,302</u>	<u>125,102</u>	<u>125,102</u>	<u>125,102</u>
Total Costs	\$ <u><u>36,052</u></u>	\$ <u><u>164,029</u></u>	\$ <u><u>200,081</u></u>	\$ <u><u>200,081</u></u>	\$ <u><u>221,238</u></u>

ECONOMIC OPPORTUNITY COUNCIL OF SAN FRANCISCO, INC.
 LOW-INCOME HOME ENERGY ASSISTANCE PROGRAM (LIHEAP)
 CONTRACT NO. 07B-5436
 SUPPLEMENTAL STATEMENT OF ACTIVITIES - ASSURANCE 16
FOR THE PERIOD JANUARY 1, 2007 THROUGH JUNE 30, 2008

	January 1, 2007 through <u>June 30, 2007</u>	July 1, 2007 through <u>June 30, 2008</u>	Total Audited Revenue/ Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	\$ <u>67,356</u>	\$ <u>54,080</u>	\$ <u>121,436</u>	\$ <u>-</u>	\$ <u>171,865</u>
Total Revenue	<u>67,356</u>	<u>54,080</u>	<u>121,436</u>	<u>-</u>	<u>171,865</u>
EXPENDITURES					
Assurance 16 Activities	<u>67,356</u>	<u>54,080</u>	<u>121,436</u>	<u>121,436</u>	<u>121,436</u>
Total Costs	\$ <u><u>67,356</u></u>	\$ <u><u>54,080</u></u>	\$ <u><u>121,436</u></u>	\$ <u><u>121,436</u></u>	\$ <u><u>121,436</u></u>

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ECONOMIC OPPORTUNITY COUNCIL OF SAN FRANCISCO, INC.
 LOW-INCOME HOME ENERGY ASSISTANCE PROGRAM (LIHEAP)
 CONTRACT NO. 07B-5436
 SUPPLEMENTAL STATEMENT OF ACTIVITIES - INTAKE
 FOR THE PERIOD JANUARY 1, 2007 THROUGH JUNE 30, 2008

	January 1, 2007 through June 30, 2008	July 1, 2007 through June 30, 2008	Total Audited Revenue/ Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	\$ 14,401	\$ 17,581	\$ 31,982	\$ -	\$ 31,982
Total Revenue	14,401	17,581	31,982	-	31,982
EXPENDITURES					
Intake	14,401	17,581	31,982	31,982	31,982
Total Costs	\$ 14,401	\$ 17,581	\$ 31,982	\$ 31,982	\$ 31,982

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ECONOMIC OPPORTUNITY COUNCIL OF SAN FRANCISCO, INC.
 LOW-INCOME HOME ENERGY ASSISTANCE PROGRAM (LIHEAP)
 CONTRACT NO. 07B-5436
 SUPPLEMENTAL STATEMENT OF ACTIVITIES - HEAP
FOR THE PERIOD JANUARY 1, 2007 THROUGH JUNE 30, 2008

	January 1, 2007 through June 30, 2007	July 1, 2007 through June 30, 2008	Total Audited Revenue/ Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	\$ 14,350	\$ 38,002	\$ 52,355	\$ -	\$ 52,355
Total Revenue	14,350	38,002	52,355	-	52,355
EXPENDITURES					
Heap-Outreach Costs	14,350	38,005	52,355	52,355	52,355
Total Costs	\$ 14,350	\$ 38,005	\$ 52,355	\$ 52,355	\$ 52,355

132,159

273,695

405,854

By [Signature]

ECONOMIC OPPORTUNITY COUNCIL OF SAN FRANCISCO, INC.
DEPARTMENT OF ENERGY WEATHERIZATION ASSISTANCE PROGRAM (DOE WAP)
CONTRACT NO. 07C-1682
SUPPLEMENTAL STATEMENT OF ACTIVITIES
FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2008

	July 1, 2007 through <u>June 30, 2008</u>	Total Audited Revenue/ <u>Costs</u>	Total Reported <u>Expenses</u>	Total <u>Budget</u>
REVENUE				
Grant Revenue	\$ <u>148,538</u>	\$ <u>148,538</u>	\$ <u>-</u>	\$ <u>148,538</u>
Total Revenue	<u>148,538</u>	<u>148,538</u>	<u>-</u>	<u>148,538</u>
EXPENDITURES				
Administration				
Salaries & Wages	4,835	4,835	4,835	4,835
Fringe Benefits	562	562	562	562
Financial Audit	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
Total Administration Costs	<u>6,897</u>	<u>6,897</u>	<u>6,897</u>	<u>6,897</u>
Program				
Client Education	1,000	1,000	1,000	1,000
Direct Program Activities	134,401	134,401	134,401	134,401
Intake	1,000	1,000	1,000	1,000
Liability Insurance	2,500	2,500	2,500	2,500
Outreach	1,000	1,000	1,000	1,000
Vehicle Insurance	680	680	680	680
Workers' Compensation	<u>1,060</u>	<u>1,060</u>	<u>1,060</u>	<u>1,060</u>
Total Program Costs	<u>141,641</u>	<u>141,641</u>	<u>141,641</u>	<u>141,641</u>
Total Costs	\$ <u>148,538</u>	\$ <u>148,538</u>	\$ <u>148,538</u>	\$ <u>148,538</u>

**ECONOMIC OPPORTUNITY COUNCIL OF SAN FRANCISCO, INC.
GENERAL INFORMATION
FOR THE YEAR ENDED JUNE 30, 2007**

Name: Economic Opportunity Council of San Francisco, Inc.

Project Number: Child Development Services
L727-38 (CCTR-7346)
L727-38 (CIMS-7564)
L727-38 (CSCC-7242)
L727-38 (CCAP-7356)
L727-38 (CPRE-7333)

Child Care Food Program
38-1594-0A

Type of Agency: A Private Nonprofit Organization

Address: 1426 Fillmore Street, Suite 301
San Francisco, California 94115

Director: Nathaniel Mason Jr.

Telephone Number: (415) 749-5600

Audit Period: July 1, 2007 through June 30, 2008

Days of Operation: Child Care – 250 days
Preschool – 175 days

Agency Hours: State Child Care Program
Monday through Friday, Except holidays
7:00 A.M. to 6:00 P.M.

State Preschool
Monday through Friday, Except holidays
A.M. and P.M. session – 3 hours per session
8:30 A.M. to 5:00 P.M.

**AUDITED FINAL ATTENDANCE AND FISCAL REPORT
for Child Development Programs**

Agency Name: ECONOMIC OPPORTUNITY COUNCIL OF SAN FRANCISCO Vendor No. 38L-727

Fiscal Year Ended: June 30, 2008 Contract No. CCTR-7346

Independent Auditor's Name: IZABAL, BERNACIAK AND COMPANY

SECTION I - CERTIFIED CHILDREN	EDP NO.	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E
		CUMULATIVE FISCAL YEAR PER AGENCY	AUDIT ADJUSTMENTS	CUMULATIVE FISCAL YEAR PER AUDIT	ADJUSTMENT FACTOR	ADJUSTED DAYS OF ENROLLMENT PER AUDIT
DAYS OF ENROLLMENT						
<i>Infants (up to 18 months)</i>						
Full-time-plus	101			-	2.006	-
Full-time	103	2,921		2,921	1.700	4,966
Three-quarters-time	105			-	1.275	-
One-half-time	107			-	0.935	-
FCCH Infants (up to 18 months)						
Full-time plus	101A			-	1.652	-
Full-time	103A			-	1.400	-
Three-quarters-time	105A			-	1.050	-
One-half-time	107A			-	0.770	-
Toddlers (18 up to 36 months)						
Full-time-plus	101B			-	1.652	-
Full-time	103B	5,995		5,995	1.400	8,393
Three-quarters-time	105B			-	1.050	-
On-half-time	107B			-	0.770	-
Three Years and Older						
Full-time-plus	111			-	1.180	-
Full-time	113	40,892	-	40,892	1.000	40,892
Three-quarters-time	115	2,225		2,225	0.750	1,669
One-half-time	117			-	0.550	-
Exceptional Needs						
Full-time-plus	121			-	1.416	-
Full-time	123			-	1.200	-
Three-quarters-time	125			-	0.900	-
One-half-time	127			-	0.660	-
Limited and Non-English Proficient						
Full-time-plus	131			-	1.298	-
Full-time	133	5,484		5,484	1.100	6,032
Three-quarters-time	135			-	0.825	-
One-half-time	137			-	0.605	-
Children at Risk of Abuse or Neglect						
Full-time-plus	141			-	1.298	-
Full-time	143			-	1.100	-
Three-quarters-time	145			-	0.825	-
One-half-time	147			-	0.605	-
Severely Handicapped						
Full-time-plus	151			-	1.770	-
Full-time	153			-	1.500	-
Three-quarters-time	155			-	1.125	-
One-half-time	157			-	0.825	-
TOTAL DAYS OF ENROLLMENT	190	57,517	-	57,517		61,952
DAYS OF OPERATION	169	250		250		
DAYS OF ATTENDANCE	179	57,517		57,517		

☒ NO NONCERTIFIED CHILDREN - Check this box and continue to Section III if no noncertified children were enrolled in the program

**AUDITED FINAL ATTENDANCE AND FISCAL REPORT
for Child Development Programs**

Agency Name: ECONOMIC OPPORTUNITY COUNCIL OF SAN FRANCISCO Vendor No. 38L-727

Fiscal Year End: June 30, 2008 Contract No. CCTR-7346
Commingled Contract No. (If Any) _____

SECTION III - REVENUE	EDP NO.	COLUMN A CUMULATIVE FISCAL YEAR PER AGENCY	COLUMN B AUDIT ADJUSTMENT INCREASE OR (DECREASE)	COLUMN C CUMULATIVE FISCAL YEAR PER AUDIT
RESTRICTED PROGRAM INCOME				
CCF/National School Lunch Program	302	\$205,886	\$1,153	\$207,039
Restricted income for operating costs	308		0	0
Maintenance of Effort	339	64,600	0	64,600
Other (specify): WAGES PLUS FUND	312	497,463		497,463
SUBTOTAL	310	767,949	1,153	769,102
TRANSFER FROM RESERVE FUND	311			0
FAMILY FEES FOR CERTIFIED CHILDREN				
State General Fund	329	34,077		34,077
Federal Fund	331			0
INTEREST EARNED ON CHILD DEVELOPMENT CONTRACT				
State General Fund	349	2,378		2,378
Federal Fund	350			0
NON-RESTRICTED INCOME				
Parent fees for noncertified children	356			0
Cal Learn Program	358			0
Other (specify):	362	0	0	0
TOTAL REVENUE	390	\$804,404	\$1,153	\$805,557

SECTION IV - EXPENSES

REIMBURSABLE EXPENSES				
Direct Payments to Providers (FCCH Only)	401			\$0
1000 Certificated Salaries	402	647,047	0	647,047
2000 Classified Salaries	404	1,023,467	(950)	1,022,517
3000 Employee Benefits	406	602,386	3	602,389
4000 Books and Supplies	408	315,493	(11,778)	303,715
5000 Services/Other Operating Expenses	412	448,858	13,878	462,736
6100/6200 Other Approved Capital Outlay	413			0
6400 New Equipment (program-related)	414			0
6500 Replace Equipment (program-related)	416			0
Depreciation or Use Allowance	439			0
Start-Up Expenses (service level exemption)	447			0
Start-Up/Close-Down Expenses (migrant)	449			0
Indirect Costs -- Rate %: 0.00%	459			0
NONREIMBURSABLE EXPENSES				
6100-6500 Nonreimbursable capital outlay	479			0
Other nonreimbursable expenses (specify):	489			0
TOTAL EXPENSES	490	\$3,037,251	\$1,153	\$3,038,404
TOTAL ADMINISTRATIVE COST (in Sec. IV)		\$305,881	\$2,782	\$308,663

Independent Auditor's Certifications on meeting the requirements of the California Department of Education, Child Development Division:

Attendance records are being maintained as required (check YES or NO):

☒ YES

☐ NO - Explain any discrepancies.

Attendance data reported in Column C of pages 1 and 2 agree with the original supporting records, such as sign-in/sign-out sheets and daily attendance records (check YES or NO):

☒ YES

☐ NO - Explain any discrepancies.

COMMENTS:

**AUDITED FINAL REVENUE AND EXPENDITURE REPORT
for One-Time-Only Contracts**

Agency Name: ECONOMIC OPPORTUNITY COUNCIL OF SAN FRANCISCO, INC. Vendor No L727-38

Fiscal Year End: June 30, 2008 Contract No CIMS-7564

Independent Auditor's Name: IZABAL, BERNACIAK & COMPANY

SECTION I - REVENUE	COLUMN A	COLUMN B	COLUMN C
	CUMULATIVE FISCAL YEAR PER AGENCY	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	CUMULATIVE FISCAL YEAR PER AUDIT
RESTRICTED PROGRAM INCOME			
Child Care Food/National School Lunch Program	\$0	\$0	\$0
Cal Learn Program			0
Restricted income for operating costs	0		0
Maintenance of Effort			0
Other (specify): INSTRUCTIONAL MATERIALS	3,464		3,464
SUBTOTAL	3,464	0	3,464
FAMILY FEES FOR CERTIFIED CHILDREN			0
INTEREST EARNED ON CHILD DEVELOPMENT CONTRACT PAYMENTS			0
NON-RESTRICTED INCOME			
Parent fees for noncertified children			0
Other (specify):	0		0
TOTAL REVENUE	\$3,464	\$0	\$3,464

SECTION II - EXPENDITURES

REIMBURSABLE			
1000 Certificated Salaries	\$0	\$0	\$0
2000 Classified Salaries			0
3000 Employee Benefits			0
4000 Books and Supplies	3,464		3,464
5000 Services and Other Operating Expenses			0
6100/6200 Other Approved Capital Outlay			0
6400 New Equipment (program-related)			0
6500 Equipment Replacement (program-related)			0
Depreciation or Use Allowance			0
Start-Up Expenses (service level exemption)			0
Indirect Costs -- Rate: 0.00%			0
NONREIMBURSABLE EXPENSES			
6100-6500 Nonreimbursable capital outlay			0
Other nonreimbursable expenses (specify):			0
TOTAL EXPENSES	\$3,464	\$0	\$3,464
TOTAL ADMINISTRATIVE COST (included in section II above)		\$0	\$0

COMMENTS - If necessary, attach additional sheet(s) to explain information contained in this report:

**AUDITED FINAL REVENUE AND EXPENDITURE REPORT
for One-Time-Only Contracts**

Agency Name: ECONOMIC OPPORTUNITY COUNCIL OF SAN FRANCISCO, INC. Vendor No L727-38

Fiscal Year End: June 30, 2008 Contract No CSCC-7242

Independent Auditor's Name: IZABAL, BERNACIAK & COMPANY

SECTION I - REVENUE	COLUMN A	COLUMN B	COLUMN C
	CUMULATIVE FISCAL YEAR PER AGENCY	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	CUMULATIVE FISCAL YEAR PER AUDIT
RESTRICTED PROGRAM INCOME			
Child Care Food/National School Lunch Program	\$0	\$0	\$0
Cal Learn Program			0
Restricted income for operating costs	0		0
Maintenance of Effort			0
Other (specify): SCHOOL AGE RESOURCE	2,092		2,092
SUBTOTAL	2,092	0	2,092
FAMILY FEES FOR CERTIFIED CHILDREN			0
INTEREST EARNED ON CHILD DEVELOPMENT CONTRACT PAYMENTS			0
NON-RESTRICTED INCOME			
Parent fees for noncertified children			0
Other (specify):	0		0
TOTAL REVENUE	\$2,092	\$0	\$2,092

SECTION II - EXPENDITURES

REIMBURSABLE			
1000 Certificated Salaries	\$0	\$0	\$0
2000 Classified Salaries			0
3000 Employee Benefits			0
4000 Books and Supplies	2,092		2,092
5000 Services and Other Operating Expenses			0
6100/6200 Other Approved Capital Outlay			0
6400 New Equipment (program-related)			0
6500 Equipment Replacement (program-related)			0
Depreciation or Use Allowance			0
Start-Up Expenses (service level exemption)			0
Indirect Costs -- Rate: 0.00%			0
NONREIMBURSABLE EXPENSES			
6100-6500 Nonreimbursable capital outlay			0
Other nonreimbursable expenses (specify):			0
TOTAL EXPENSES	\$2,092	\$0	\$2,092
TOTAL ADMINISTRATIVE COST (included in section II above)		\$0	\$0

COMMENTS - If necessary, attach additional sheet(s) to explain information contained in this report:

**AUDITED FINAL REVENUE AND EXPENDITURE REPORT
for One-Time-Only Contracts**

Agency Name: ECONOMIC OPPORTUNITY COUNCIL OF SAN FRANCISCO, INC. Vendor No L727-38

Fiscal Year End: June 30, 2008 Contract No CCAP-7356

Independent Auditor's Name: IZABAL, BERNACIAK & COMPANY

SECTION I - REVENUE	COLUMN A	COLUMN B	COLUMN C
	CUMULATIVE FISCAL YEAR PER AGENCY	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	CUMULATIVE FISCAL YEAR PER AUDIT
RESTRICTED PROGRAM INCOME			
Child Care Food/National School Lunch Program	\$0	\$0	\$0
Cal Learn Program			0
Restricted income for operating costs	0		0
Maintenance of Effort			0
Other (specify): CAPACITY PROJECT	3,631		3,631
SUBTOTAL	3,631	0	3,631
FAMILY FEES FOR CERTIFIED CHILDREN			0
INTEREST EARNED ON CHILD DEVELOPMENT CONTRACT PAYMENTS			0
NON-RESTRICTED INCOME			
Parent fees for noncertified children			0
Other (specify):	0		0
TOTAL REVENUE	\$3,631	\$0	\$3,631

SECTION II - EXPENDITURES

REIMBURSABLE			
1000 Certificated Salaries	\$0	\$0	\$0
2000 Classified Salaries			0
3000 Employee Benefits			0
4000 Books and Supplies	3,631		3,631
5000 Services and Other Operating Expenses			0
6100/6200 Other Approved Capital Outlay			0
6400 New Equipment (program-related)			0
6500 Equipment Replacement (program-related)			0
Depreciation or Use Allowance			0
Start-Up Expenses (service level exemption)			0
Indirect Costs -- Rate: 0.00%			0
NONREIMBURSABLE EXPENSES			
6100-6500 Nonreimbursable capital outlay			0
Other nonreimbursable expenses (specify):			0
TOTAL EXPENSES	\$3,631	\$0	\$3,631
TOTAL ADMINISTRATIVE COST (included in section II above)		\$0	\$0

COMMENTS - If necessary, attach additional sheet(s) to explain information contained in this report:

AUDITED FINAL ATTENDANCE AND FISCAL REPORT for State Preschool Programs

Agency Name: ECONOMIC OPPORTUNITY COUNCIL OF SAN FRANCISCO Vendor No. 38L-727

Fiscal Year End: June 30, 2008 Contract No CPRE-7333

Independent Auditor's Name: IZABAL, BERNACIAK AND COMPANY

SECTION I - CERTIFIED CHILDREN	EDP NO.	COLUMN A	COLUMN B	COLUMN C
		CUMULATIVE FISCAL YEAR PER AGENCY	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	CUMULATIVE FISCAL YEAR PER AUDIT
Days of Enrollment	190	11,084		11,084
Days of Operation	169	175		175
Days of Attendance	179	11,084		11,084

SECTION II - NONCERTIFIED CHILDREN

<input checked="" type="checkbox"/> No Noncertified Children <small>Check the box and continue to Section III if no noncertified children are enrolled in the program</small>	
Days of Enrollment	290

Independent Auditor's Certifications on meeting the requirements of the California Department of Education, Child Development Division:

Attendance records are being maintained as required (check YES or NO):

☒ YES

☐ NO - Explain any discrepancies.

Attendance data reported in Column C, above, agree with the original supporting records, such as sign-in/sign-out sheets and daily attendance records (check YES or NO):

☒ YES

☐ NO - Explain any discrepancies.

COMMENTS - If necessary, attach additional sheet(s) to explain information contained on this page:

**AUDITED FINAL ATTENDANCE AND FISCAL REPORT
for State Preschool Programs**

Agency Name: ECONOMIC OPPORTUNITY COUNCIL OF SAN FRANCISCO

Vendor No. 38L-727

Fiscal Year End: June 30, 2008

Contract No. CPRE-7333

SECTION III - REVENUE	EDP NO.	COLUMN A	COLUMN B	COLUMN C
		CUMULATIVE FISCAL YEAR PER AGENCY	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	CUMULATIVE FISCAL YEAR PER AUDIT
RESTRICTED PROGRAM INCOME				
Child Care Food/National School Lunch Program	302	\$0	\$0	\$0
Restricted income for operating costs	308			0
Maintenance of Effort	339			0
Other (specify): WAGES PLUS FUNDING	312	38,159		38,159
SUBTOTAL	311	38,159	0	38,159
TRANSFER FROM RESERVE FUND	310			0
FAMILY FEES FOR CERTIFIED CHILDREN (GWAP Only)	329			0
INTEREST EARNED ON CHILD DEVELOPMENT CONTRACT PAYMENTS	349			0
NON-RESTRICTED INCOME				
Parent fees for noncertified children	356			0
Cal Learn Program	306			0
Head Start Funds	360			0
Other (specify):	362			0
TOTAL REVENUE	390	\$38,159	\$0	\$38,159

SECTION IV - EXPENSES

REIMBURSABLE EXPENSES				
1000 Certificated Salaries	402	\$56,717	\$0	\$56,717
2000 Classified Salaries	404	83,042		83,042
3000 Employee Benefits	406	61,043		61,043
4000 Books and Supplies	408	63,543	1,793	65,336
5000 Services and Other Operating Expenses	412	41,304	(29)	41,275
6100/6200 Other Approved Capital Outlay	413			0
6400 New Equipment (program-related)	414			0
6500 Equipment Replacement (program-related)	416			0
Depreciation or Use Allowance	439			0
Start-Up Expenses (service level exemption)	447			0
Indirect Costs -- Rate: 0.00%	459			0
NONREIMBURSABLE EXPENSES				
6100-6500 Nonreimbursable capital outlay	479			0
Other nonreimbursable expenses (specify):	489			0
Total Expenses	490	\$305,649	\$1,764	\$307,413
TOTAL ADMINISTRATIVE COST (included in section IV above)		\$34,040	\$0	\$34,040

COMMENTS - If necessary, attach additional sheet(s) to explain information contained on this page:

**AUDITED FINAL RESERVE ACCOUNT CASH ACTIVITY REPORT
for Center Based Programs**

Agency Name: ECONOMIC OPPORTUNITY COUNCIL OF SAN FRANCISCO, INC.

Fiscal Year End: JUNE 30, 2008

Vendor No. L727-38

Federally Insured Bank Name: Wells Fargo Bank, NA

Independent Auditor's Name: IZABAL, BERNACIAK AND COMPANY

CENTER BASED RESERVE ACCOUNT	COLUMN A	COLUMN B	COLUMN C
	PER AGENCY'S ACCOUNTING LEDGER	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	PER AUDIT
BEGINNING CASH BALANCE - Last Fiscal Year's Ending Cash Balance (Not from CDFS 9530)	\$359,338	\$0	\$359,338
PLUS CASH TRANSFERRED TO RESERVE ACCOUNT FROM CONTRACT(S) - During Current Fiscal Year:			
Contract No. CCTR7346	0	0	0
Contract No. CPRE7333	4,742		4,742
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Total Transferred to Reserve Account	4,742	0	4,742
SUBTOTAL	364,080	0	364,080
PLUS INTEREST CREDITED TO RESERVE ACCOUNT - During Current Fiscal Year			
	3,951	0	3,951
LESS CASH TRANSFERRED FROM RESERVE ACCOUNT TO CONTRACT(S) - During Current Fiscal Year:			
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Total Transferred from Reserve Account	0	0	0
ENDING CASH BALANCE - This Fiscal Year	\$368,031	\$0	\$368,031

COMMENTS - If necessary, attach additional sheet(s) to explain information contained in this report:

ECONOMIC OPPORTUNITY COUNCIL OF SAN FRANCISCO, INC.
SCHEDULE OF RENOVATION AND REPAIR EXPENDITURES
UTILIZING CONTRACT FUNDS
PROJECT NUMBER: 38-L727-00-4
CONTRACT NUMBERS: CCTR- 7346; CIMS-7564; CSCC-7242;
CCAP-7356;
FISCAL YEAR ENDED JUNE 30, 2008

EXPENDITURES \$7,500 UNIT COST		EXPENDITURES OVER \$7,500 UNIT COST WITH CDD APPROVAL		EXPENDITURES OVER \$7,500 UNIT COST WITHOUT CDD APPROVAL	
COST	ITEM	COST	ITEM	COST	ITEM
	NONE		NONE		NONE

**ECONOMIC OPPORTUNITY COUNCIL OF SAN FRANCISCO, INC.
CHILD CARE FOOD PROGRAM (GRANT NO. 38-1594-0-A)
SCHEDULE OF REPORTED, ADJUSTED,
ALLOWED MEALS AND ENROLLMENTS - BREAKFAST
FOR THE YEAR ENDED JUNE 30, 2008**

<u>Month/Year</u>	<u>Category</u>	<u>Enrolled Participants</u>	<u>Reported</u>	<u>Adjustments</u>	<u>Allowed</u>	<u>Rate</u>	<u>Amount</u>
July 2007	Free	198	1,914	-	1,914	1.3500	\$ 2,584
	Reduced	58	561	-	561	1.0500	589
	Full Price/Base Rate	16	154	-	154	0.2400	37
		272	2,629	-	2,629		3,210
Aug. 2007	Free	198	1,926	-	1,926	1.3500	2,600
	Reduced	58	564	-	564	1.0500	592
	Full Price/Base Rate	16	156	-	156	0.2400	37
		272	2,646	-	2,646		3,229
Sept. 2007	Free	198	1,864	-	1,864	1.3500	2,516
	Reduced	58	546	-	546	1.0500	573
	Full Price/Base Rate	16	151	-	151	0.2400	36
		272	2,561	-	2,561		3,125
Oct. 2007	Free	189	2,097	-	2,097	1.3500	2,831
	Reduced	71	788	-	788	1.0500	827
	Full Price/Base Rate	22	244	-	244	0.2400	59
		282	3,129	-	3,129		3,717
Nov. 2007	Free	189	1,816	-	1,816	1.3500	2,452
	Reduced	71	682	-	682	1.0500	716
	Full Price/Base Rate	22	212	-	212	0.2400	51
		282	2,710	-	2,710		3,219
Dec. 2007	Free	189	1,421	-	1,421	1.3500	1,918
	Reduced	71	534	-	534	1.0500	561
	Full Price/Base Rate	22	166	-	166	0.2400	40
		282	2,121	-	2,121		2,519

**ECONOMIC OPPORTUNITY COUNCIL OF SAN FRANCISCO, INC.
CHILD CARE FOOD PROGRAM (GRANT NO. 38-1594-0-A)
SCHEDULE OF REPORTED, ADJUSTED,
ALLOWED MEALS AND ENROLLMENTS - BREAKFAST
FOR THE YEAR ENDED JUNE 30, 2008**

Month/Year	Category	Enrolled Participants	Reported	Adjustments	Allowed	Rate	Amount
Jan. 2008	Free	189	2,054	-	2,054	1.3500	\$ 2,773
	Reduced	71	771	-	771	1.0500	810
	Full Price/Base Rate	22	239	-	239	0.2400	57
		282	3,064	-	3,064		3,640
Feb. 2008	Free	189	1,994	-	1,994	1.3500	2,692
	Reduced	71	749	-	749	1.0500	786
	Full Price/Base Rate	22	232	-	232	0.2400	56
		282	2,975	-	2,975		3,534
Mar. 2008	Free	189	1,999	-	1,999	1.3500	2,699
	Reduced	71	751	-	751	1.0500	789
	Full Price/Base Rate	22	233	-	233	0.2400	56
		282	2,983	-	2,983		3,544
Apr. 2008	Free	189	2,478	-	2,478	1.3500	3,345
	Reduced	71	931	-	931	1.0500	978
	Full Price/Base Rate	22	288	-	288	0.2400	69
		282	3,697	-	3,697		4,392
May 2008	Free	189	2,449	-	2,449	1.3500	3,306
	Reduced	71	920	-	920	1.0500	966
	Full Price/Base Rate	22	285	-	285	0.2400	68
		282	3,654	-	3,654		4,340
June 2008	Free	189	1,902	-	1,902	1.3500	2,568
	Reduced	71	714	-	714	1.0500	750
	Full Price/Base Rate	22	221	-	221	0.2400	53
		282	2,837	-	2,837		3,371
Total Breakfast					35,006		\$ 41,840
Breakfast (Free/Reduced)					32,425		

ECONOMIC OPPORTUNITY COUNCIL OF SAN FRANCISCO, INC.
CHILD CARE FOOD PROGRAM (GRANT NO. 38-1594-0-A)
SCHEDULE OF REPORTED, ADJUSTED,
ALLOWED MEALS AND ENROLLMENTS - LUNCH
FOR THE YEAR ENDED JUNE 30, 2008

Month/Year	Category	Enrolled Participants	Reported	Adjustments	Allowed	Rate	Amount
July 2007	Free	198	2,706	-	2,706	2.4700	\$ 6,684
	Reduced	58	792	-	792	2.0700	1,639
	Full Price/Base Rat	16	219	-	219	0.2300	50
		272	3,717	-	3,717		8,373
Aug. 2007	Free	198	2,877	-	2,877	2.4700	7,106
	Reduced	58	843	-	843	2.0700	1,745
	Full Price/Base Rat	16	232	-	232	0.2300	53
	-	272	3,952	-	3,952		8,904
Sept. 2007	Free	198	2,836	-	2,836	2.4700	7,005
	Reduced	58	831	-	831	2.0700	1,720
	Full Price/Base Rat	16	229	-	229	0.2300	53
		272	3,896	-	3,896		8,778
Oct. 2007	Free	189	3,206	-	3,206	2.4700	7,919
	Reduced	71	1,204	-	1,204	2.0700	2,492
	Full Price/Base Rat	22	373	-	373	0.2300	86
		282	4,783	-	4,783		10,497
Nov. 2007	Free	189	2,832	-	2,832	2.4700	6,995
	Reduced	71	1,064	-	1,064	2.0700	2,202
	Full Price/Base Rat	22	329	-	329	0.2300	76
		282	4,225	-	4,225		9,273
Dec. 2007	Free	189	2,225	-	2,225	2.4700	5,496
	Reduced	71	836	-	836	2.0700	1,731
	Full Price/Base Rat	22	259	-	259	0.2300	60
		282	3,320	-	3,320		7,287
Jan. 2008	Free	189	3,272	-	3,272	2.4700	8,082
	Reduced	71	1,229	-	1,229	2.0700	2,544
	Full Price/Base Rat	22	381	-	381	0.2300	88
		282	4,882	-	4,882		10,714

**ECONOMIC OPPORTUNITY COUNCIL OF SAN FRANCISCO, INC.
CHILD CARE FOOD PROGRAM (GRANT NO. 38-1594-0-A)
SCHEDULE OF REPORTED, ADJUSTED,
ALLOWED MEALS AND ENROLLMENTS - LUNCH
FOR THE YEAR ENDED JUNE 30, 2008**

<u>Month/Year</u>	<u>Category</u>	<u>Enrolled Participants</u>	<u>Reported</u>	<u>Adjustments</u>	<u>Allowed</u>	<u>Rate</u>	<u>Amount</u>
Feb. 2008	Free	189	3,137	-	3,137	2.4700	\$ 7,748
	Reduced	71	1,179	-	1,179	2.0700	2,441
	Full Price/Base Rat	22	365	-	365	0.2300	84
		282	4,681	-	4,681		10,273
Mar. 2008	Free	189	3,161	-	3,161	2.4700	7,808
	Reduced	71	1,187	-	1,187	2.0700	2,457
	Full Price/Base Rat	22	368	-	368	0.2300	85
		282	4,716	-	4,716		10,350
Apr. 2008	Free	189	3,847	-	3,847	2.4700	9,502
	Reduced	71	1,445	-	1,445	2.0700	2,991
	Full Price/Base Rat	22	448	-	448	0.2300	103
		282	5,740	-	5,740		12,596
May 2008	Free	189	3,681	-	3,681	2.4700	9,092
	Reduced	71	1,383	-	1,383	2.0700	2,863
	Full Price/Base Rat	22	429	-	429	0.2300	99
		282	5,493	-	5,493		12,054
June 2008	Free	189	2,895	-	2,895	2.4700	7,151
	Reduced	71	1,088	-	1,088	2.0700	2,252
	Full Price/Base Rat	22	336	-	336	0.2300	77
		282	4,319	-	4,319		9,480
Total Lunch					<u>53,724</u>		\$ <u>118,579</u>
Lunch (Free/Reduced)					<u>49,756</u>		

ECONOMIC OPPORTUNITY COUNCIL OF SAN FRANCISCO, INC.
CHILD CARE FOOD PROGRAM (GRANT NO. 38-1594-0-A)
SCHEDULE OF REPORTED, ADJUSTED,
ALLOWED MEALS AND ENROLLMENTS - SUPPLEMENT
FOR THE YEAR ENDED JUNE 30, 2008

<u>Month/Year</u>	<u>Category</u>	<u>Enrolled Participants</u>	<u>Reported</u>	<u>Adjustments</u>	<u>Allowed</u>	<u>Rate</u>	<u>Amount</u>
July 2007	Free	198	2,343	-	2,343	0.6800	\$ 1,593
	Reduced	58	686	-	686	0.3400	233
	Full Price/Base Rate	16	189	-	189	0.0600	11
		272	3,218	-	3,218		1,837
Aug. 2007	Free	198	2,453	-	2,453	0.6800	1,668
	Reduced	58	719	-	719	0.3400	244
	Full Price/Base Rate	16	198	-	198	0.0600	12
		272	3,370	-	3,370		1,924
Sept. 2007	Free	198	2,244	-	2,244	0.6800	1,526
	Reduced	58	657	-	657	0.3400	223
	Full Price/Base Rate	16	181	-	181	0.0600	11
		272	3,082	-	3,082		1,760
Oct. 2007	Free	189	2,488	-	2,488	0.6800	1,692
	Reduced	71	935	-	935	0.3400	318
	Full Price/Base Rate	22	290	-	290	0.0600	17
		282	3,713	-	3,713		2,027
Nov. 2007	Free	189	2,125	-	2,125	0.6800	1,445
	Reduced	71	798	-	798	0.3400	271
	Full Price/Base Rate	22	248	-	248	0.0600	15
		282	3,171	-	3,171		1,731
Dec. 2007	Free	189	1,758	-	1,758	0.6800	1,195
	Reduced	71	660	-	660	0.3400	224
	Full Price/Base Rate	22	205	-	205	0.0600	12
		282	2,623	-	2,623		1,431
Jan. 2008	Free	189	2,390	-	2,390	0.6800	1,625
	Reduced	71	898	-	898	0.3400	305
	Full Price/Base Rate	22	278	-	278	0.0600	17
		282	3,566	-	3,566		1,947

**ECONOMIC OPPORTUNITY COUNCIL OF SAN FRANCISCO, INC.
CHILD CARE FOOD PROGRAM (GRANT NO. 38-1594-0-A)
SCHEDULE OF REPORTED, ADJUSTED,
ALLOWED MEALS AND ENROLLMENTS - SUPPLEMENT
FOR THE YEAR ENDED JUNE 30, 2008**

<u>Month/Year</u>	<u>Category</u>	<u>Enrolled Participants</u>	<u>Reported</u>	<u>Adjustments</u>	<u>Allowed</u>	<u>Rate</u>	<u>Amount</u>
Feb. 2008	Free	189	2,299	-	2,299	0.6800	\$ 1,563
	Reduced	71	864	-	864	0.3400	294
	Full Price/Base Rate	22	268	-	268	0.0600	16
		282	3,431	-	3,431		1,873
Mar. 2008	Free	189	2,332	-	2,332	0.6800	1,586
	Reduced	71	876	-	876	0.3400	298
	Full Price/Base Rate	22	272	-	272	0.0600	16
		282	3,480	-	3,480		1,900
Apr. 2008	Free	189	2,858	-	2,858	0.6800	1,943
	Reduced	71	1,074	-	1,074	0.3400	365
	Full Price/Base Rate	22	333	-	333	0.0600	20
		282	4,265	-	4,265		2,328
May 2008	Free	189	3,010	-	3,010	0.6800	2,047
	Reduced	71	1,131	-	1,131	0.3400	385
	Full Price/Base Rate	22	350	-	350	0.0600	21
		282	4,491	-	4,491		2,453
June 2008	Free	189	2,344	-	2,344	0.6800	1,594
	Reduced	71	881	-	881	0.3400	300
	Full Price/Base Rate	22	273	-	273	0.0600	16
		282	3,498	-	3,498		1,910
Total Supplement					41,908		23,121
Total Breakfast and Lunch							160,419
Cash-in-lieu					* 53,724	0.1875	10,073
Total Federal Reimbursement							\$ 193,611
State Meal Compensation					** 82,181	0.1634	\$ 13,428

*Total Lunches Allowed

**Total Breakfast and Lunch (Free/Reduced)

ECONOMIC OPPORTUNITY COUNCIL OF SAN FRANCISCO, INC.
SCHEDULE OF CHANGES IN FIXED ASSETS
FOR THE YEAR ENDED JUNE 30, 2008

COMMUNITY SERVICES BLOCK GRANT

Balance, July 1, 2007	\$ 23,163
Additions: Expenditure/Acquisitions	-
Deletions: Obsolete/Broken	-
	<u>23,163</u>

CHILD DEVELOPMENT PROGRAM (CDP)

Balance, July 1, 2007	24,610
Additions: Expenditures/Acquisitions	1,403
Deletions: Obsolete/Broken	<u>(4,511)</u>
	<u>21,502</u>

CAL LOW INCOME HOME ENERGY CONSERVATION PROGRAM (CAL LIHEAP)

Balance, July 1, 2007	102,983
Additions/Deletions	<u>-</u>
	<u>102,983</u>

BALANCE, JUNE 30, 2008	<u>\$ 147,648</u>
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OMB CIRCULAR A-133 REPORTS

IZABAL, BERNACIAK & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

One Market, Spear Street Tower, Suite 344
San Francisco, California 94105

TEL: (415) 896-5551
FAX: (415) 896-0584

**INDEPENDENT AUDITORS' REPORT ON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

Board of Directors
ECONOMIC OPPORTUNITY COUNCIL OF SAN FRANCISCO, INC.
San Francisco, California

We have audited the financial statements of ECONOMIC OPPORTUNITY COUNCIL OF SAN FRANCISCO, INC. for the year ended June 30, 2008, and have issued our report thereon dated October 3, 2008. These financial statements are the responsibility of ECONOMIC OPPORTUNITY COUNCIL OF SAN FRANCISCO, INC.'s management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was made for the purpose of forming an opinion on the financial statements of ECONOMIC OPPORTUNITY COUNCIL OF SAN FRANCISCO, INC. taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States and Local Governments and Non-Profit Organizations*, and is also not a required part of the financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.



San Francisco, California
October 3, 2008